

# State of South Dakota

SEVENTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2003

273I0366

## SENATE ENGROSSED NO. **HB 1208** - 03/04/2003

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Representatives Garnos and McCaulley and Senator Napoli

1 FOR AN ACT ENTITLED, An Act to revise certain provisions related to the general  
2 occupation tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 9-55-13 be amended to read as follows:

5 9-55-13. A municipality may levy a special assessment against the real property located in  
6 a district, to the extent of the special benefit on such property, for the purpose of paying all or  
7 any part of the total costs and expenses of any project authorized by this chapter, within such  
8 district. The amount of each special assessment shall be determined by the governing body.  
9 Assessments shall be levied in accordance with the method of assessment proposed in the  
10 ordinance creating the district. If the governing body finds that the proposed method of  
11 assessment does not provide a fair and equitable method of apportioning costs, then it may assess  
12 the costs under such method as the governing body finds to be fair and equitable. If the public  
13 improvement consists of convention facilities, the general occupation tax may be based on rented  
14 hotel and motel rooms and units offered and let for overnight occupancies of less than thirty  
15 continuous calendar days, which tax may not exceed two dollars per occupied room per night.



1 Notice of a hearing on any special assessments to be levied under this chapter shall be given to  
2 the landowners in such district by publication of the description of the land, the amount proposed  
3 to be assessed, and the general purpose for which such assessment is to be made, once a week  
4 for two weeks in a daily or weekly newspaper of general circulation published in the  
5 municipality. The notice shall be published at least thirty days prior to the hearing and shall  
6 provide the date, time, and place of the hearing to hear any objections or protests by landowners  
7 in the district as to the amount of assessment made against their property. All special assessments  
8 levied under this chapter shall be liens on the property and shall be certified for collection and  
9 collected in the same manner as other special assessments.

10 Section 2. That § 9-55-2 be amended to read as follows:

11 9-55-2. Any municipality ~~of the first and second class~~ may impose a special assessment upon  
12 the property within a business improvement district in the municipality or a general business  
13 license and occupation tax on businesses and users of space within a business improvement  
14 district or both.